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ABSTRACT

Much effort has been made to fund South Carolina's public elementary and secondary schools to meet minimum standards. The legislative purpose is to achieve adequacy, equality, and accountability. A view of the finance reform is provided in two parts. Part 1 offers a historical perspective of South Carolina's financial structure. The paper describes the methods of financing through pre-1978 state aid, the Education Finance Act (1978), the Education Improvement Act (1984), and Target 2000--School Reform for the Next Decade (1989). The issue of education equality is examined with respect to significant court cases that have influenced state school finance provisions. South Carolina's ability to provide an adequately funded public education system is detailed. Disparities between South Carolina and the U.S. average revenues and other related data are depicted in tables. Part 2 examines four school districts over the past 5 years to determine the effect the legislature has had on the financing of these districts. The districts are Greenville County, Marion, Anderson, and Spartanburg. Following a brief overview of each district, a table details demographic and finance statistics, comparing 1982-83 facts with 1988-89 facts. It is concluded that the factors that affect the funding level of South Carolina's public elementary and secondary school districts should be reexamined. (19 references) (RR)

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Preface

For twelve years the state of South Carolina has expended much effort to fund its public elementary and secondary schools to meat minimum standards. The original intent of the legislation passed was to establish a balance between that portion of funds to be paid by the districts collectively at 30% in support of the foundation program. The purpose of the acts passed was threefold: adequacy, equality and accountability.

This paper will provide one vantage point of this effort. The view of the finance reform in South Carolina will be provided in two parts. Part I will offer an historical perspective of South Carolina's financial structure. Part II will examine four school districts over the past five years to determine the effect the legislation has had on the finances of these districts. The authors chose the wealthiest district in 1983-84 and the poorest district in per-pupil expenditures as well as the district with the largest pupil enrollment and the smallest enrollment to illustrate this section. A significant question is raised: on the basis of this information, did the legislation provide the intended adequacy, equality, and accountability?

Part I: Historical Overview

Probably no state has made greater changes in the funding of its public elementary and secondary schools during the past 12 years than the state of South Carolina. A significant aspect of these changes is that none resulted from court orders. A brief review of the archives of the major state's newspapers reveals the thinking of some of the politicians at that period of time and the fact that their wisdom prevailed. Former Governor Dick Riley, a state Senator at the time the Education Finance Act (E.F.A.) was passed, observed:

> Officials were scared that like similarities between the Texas system of financing public education and South Carolina could lead to a suit in South Carolina. In 1973 the U.S. Supreme Court had declared the Texas system of funding elementary and secondary schools failed to provide for an equal education. ("Reform won't come ", P. 8A)

Prior to the passage of the Education Finance Act the pre-1978 state aid to the public and elementary school formula in South Carolina, the basic support program was based on teachers' salary support. The districts received their state support on a one-unit teacher support per 26 students varying according to the teacher's years of service and qualifications. Support per teacher in 1975-76 varied from $7,104, to $12,865, which translates into per-pupil support that varied from $273.00 in the low spending districts to $495.00 in the high spending ones. Fiscal capacity of school districts was not explicitly taken into

account in the distribution formula (Augenblicks, 1977).

In 1978 the State of South Carolina passed a new state aid formula. A foundation program of the 1977 Education Finance Act. In included both a state share of resources and a required local share (absent from the previous state aid program). State aid varies significantly with a district's wealth (measured by assessed real property valuation), automatic adjusted factor for inflation as provided, and by other categorical aid factors. The program provided a weighted student count based upon a 135-day average daily membership (based on cost per pupil for enrollment categories and exceptional children). The formula established a method by which a sum is considered necessary to provide a minimum education program per pupil. The program had a built-in inflation factor (Kelley, 1978).

The intent of the E.F.A. was to implement the program over a five year period. The act was designed to give each child in South Carolina a three-fold approach to education: adequacy, equality and accountability. The fiscal capacity based on the property wealth of the school district became a determining factor in the amount of state dollars a district would receive from the state. Some districts would receive yearly percentage increases in greater amounts than those in other districts since the stated funding level for each district varied in a given school year. The actual average base student cost 1977-78, the year the program began, was $607 with districts receiving funds from the E.F.A. varying from a district high of $814 to a low of $405 (Citizen Coalition on South Carolina, 1977).

Further provisions of the act establish a reasonable balance between the portion of funds to be paid by the state and the portion of the funds to be paid by the districts collectively in support of the foundation program. For the initial state of the E.F.A., the proportionate share of the funds would be seventy percent and the remainder of the program was financed from local revenue sources. Each local school district was required to contribute its fair share as a portion of its local effort, which is in direct proportion to its relative taxpaying ability.

The General Assembly of South Carolina passed one of the most massive education reform acts in 1984, the Education Improvement Act (E.I.A.). The E.I.A. addressed forty different areas of the state's public schools and contained more than 70 different programmatic changes in the state's system. Funds to make the changes in the educational system as directed by the E.I.A. were generated from an additional one percent sales and use tax. The additional taxes raised $210,000,000.00 in 1984-85 and $253,000,000.00 in 1988-89. The legislature mandated the one-cent tax to be used for implementation of the E.I.A. and deposited in an account separate from the General Fund ("What is the penny buying in S.C.?", 1987).

In 1989 the General Assembly passed "Target 2000 - School Reform for the Next Decade". The law was intended to guide and direct education in South Carolina for the next ten years, although the E.F.A. and the E.I.A. remained in force. Target 2000 appropriated no resources for implementation of the legislation (Target 2000, 1989).

The Issue of Education Equality

In a general sense, equality in simplistic terms can be defined as the act of affecting or sharing by all alike. But equality in the field of education is more complex than this simple definition indicates. How can all children receive the best possible education utilizing their abilities and talents to prepare them for life? Education equality is the question of fairness in the provision of education services. Reviewing the various meanings or definitions of equality in vague over the last 25 years reveals each change and each evolution in definition has resulted in increased expenditures for the education community.

Our society has recognized, through both law and education practice, the necessity of giving each student the best possible opportunity to succeed regardless of residence. Since the 1957 Brown v. Board of Education decision, the courts have been involved with the issue of states' education equality. This landmark case, from the standpoint of school districts' financial affairs, has impacted on the state school finance provisions. In Serrano v. Priest (1971) the California Supreme Court found the California system of funding school "individually discriminates against the poor because it made the quality of a child's education a function of the wealth of his parents and neighbors" (Guthrie, 1980, p. 13). In addition, it violated both the federal and state constitutions.

Dick Riley, former governor of South Carolina, observed that probably "no single case affected the thinking of the members of

the South Carolina general assembly more than the ruling of the U.S. Supreme Court in Rodriquez v. San Antonio that the Texas system of funding schools... although inequitable ... was not in violation of the federal Constitution" ("Reform won't come", p. 8A). Education articles in state constitutions provided adequate grounds for some successful challenges of state finance systems. Other reasons used for bases to challenge the states' funding system included violation of an equal protection clause in the state constitution and the contention that education was a fundamental right (Webb, 1988, p. 254).

South Carolina's Ability to Provide an Adequately Funded Public Education System

The question the General Assembly of South Carolina would have to address financially was how they could provide the three basic elements their school system would need: adequacy, equity, accountability. Another issue that the state would need to address was its capacity to provide the services needed by its citizens and those resources necessary to provide needed education services. An examination of the history of South Carolina's tax effort for education prior to the passage of the E.F.A. will not be undertaken, but many factors affected the resources provided for education in the state and local districts prior to this legislation.

The issue of resources and politics to reasons some jurisdictions exert a high level of tax effort for their schools; Johns, Morphet, and Alexander propose: (James, 1979)

> with factors as diverse as the political, educations, social and economic condition of each community, undoubtedly, the wealth and income of the people is [sic] an important element, but this alone does not explain why two school districts of the same relative economic level will have greatly different local school fiscal efforts. The answer can only be founded in the myriad pluralistic conditions of our democratic society. (p. 67)

The provision of financial resources for public elementary and secondary education by state and local school districts must be considered within a larger context of state-local public finance. Education competes with other public services for funds. The size of the total resources pool available for all services necessary in a state must be taken into account. A large share of a state budget for education may compete for other agencies' services. It is therefore, important to examine the over-all size of the state-local public sector to assess the potential supply of resources for public elementary and secondary education (Sherman, 1983).

The quantity of the state-local public sector differs markedly among the fifty states. States in the Southeast traditionally have been well below the national average in their level of state-local expenditures per capita. Fiscal efforts for education, defined as state-local revenue for education as a percentage of personal income has also traditionally been the lowest in the nation in the Southeastern region.

An examination of South Carolina's state and local tax revenue per capita and per $1,000 personal income in 1984 reveals the state's limited capacity. (See table 1.)

	Tax Revenues Per Capita	Rank	Tax Revenue Per $1000 in Personal Income	Rank
South Carolina	$ 878	45	96	32
U.S.A. Average	$1.216	-	104	-
Source:	Tax Revenues U.S. Bureau of the Census Statistical Abstract of the U.S. 1986, Washington, D.C.: Government Printing Office 1985, p. 42			

Table 1

Examining the effort of South Carolina in 1983 entails several factors for public elementary and secondary education. (See table 2.)

	Own Source Current Expenses on Education	Percent of Personal Income Expended on Education	Rank
South Carolina	$1.106 million	3.69	29
	Percent of State, Local Tax Revenue on Education		Rank
South Carolina	38.58		27
	RTS Tax Capacity Million	Percent of RTX Tax Expended on Education	Rank
South Carolina	$2.899 million	38.15	18
Source:	Tax Revenue U.S. Bureau of the Census. Statistical Abstracts of the U.S. 1985, 106th ed., Washington, D.C.: Government Printing Office. 1983 Tax Capacity of the Fifty States		

Table 2

The variation in fiscal capacity existing among the states is by and large beyond the control of the individual states because most of the variation arises from differences in the natural and human resources of the state. The General Assembly of South Carolina certainly had to review the capacity of the state to provide services when it began the exploration for resources to meet the needs of the state's citizens. South Carolina's R.T.S. capacity per capita and tax capacity in 1983 ranked near the bottom in the nation. (See table 3.)

State	Capacity per Capita	Tax Capacity Index	Rank
South Carolina	$ 888	76	48
U.S. Average	$1.176	100	--
Source:	Advisory Commission on Intergovernmental Relations. 1983 Tax Capacity in Fifty States, Washington, D.C., 1986		

Table 3

Despite the general shift from the local school district to the state level of funding responsibility for education in South Carolina, there remains a wide variation among the basic wealth of the districts still exists as the resources available to fund the public elementary and secondary schools of the state. After 12 years of effort, the disparity of resources remains. A review of current operating expenses per-pupil in average daily membership for the year 1988-89 finds Clarendon District 2 has

the least to spend of the state's 91 districts, with $2,981.54; the district with the greatest resources to spend is Spartanburg District 3 which spent $4,431.35, a difference of $1,449.81 per student. The state district mean was $3,441.34 (Ranking, 1990).

Prior to looking at the reasons for the variance in expenditures for each child in South Carolina, it is necessary to determine the method the E.I.A. requirement placed on each district as the required district effort to maintain its prior year level of funding as well as the annual inflation factor. (See table 4.)

Required Effort	=	Prior year revenues / Prior Year 135 Day ADM	x	Current year Inflation Factor	x	Current Year 135 Day ADM

Source: Finance Implication of Required E.I.A. Local Effort

Table 4

In 1982 Elchenan Cohn, a professor at the University of South Carolina, Department of Economics at Columbia, studied the impact of school finance reform in South Carolina during the five years the E.F.A. was being phased in. His study was done with the aid of 15 different measures of equity. It should be noted that in his study he made no adjustment for inflation for the section on simple correlation and the linear regression coefficients. Cohn (1982) concluded:

The use of 15 measures of equity has produced an

> enequivocable result showing definite improvement in equity for South Carolina from 1978 to 1982. While these results should be heartening to executives and legislative leaders in the state, vigilance must be exercised lest one be lulled into the belief that no further action is necessary. Post experience has shown that gains in equity may evaporate very quickly. Constant monitoring of wealth neutrality in the state is recommended. (p. 336)

The only measure of wealth for a county or school district in South Carolina is assessed real property valuation. Reilly (1982) shows that community wealth is problematic; significantly different results on inwealth rankings might be found among the various districts if significantly different factors other than assessed real property valuation were to be included as a total measure of fiscal capacity. Other factors that could be used to measure wealth are sales tax, income levels and severance taxes on resources.

Part II: A Look at Four Selected School Districts

In a short project, it would be impossible to examine in depth any one single school district because of the many variables affecting the 91 school districts. One significant variable is the district fiscal dependence with limitations where applicable. As of July 1, 1991, South Carolina had 45 fiscally independent school districts and 46 fiscally dependent districts (Brigman, 1991).

The author selected four school districts to examine some factors affecting their fiscal capacity during the period after the allowance for the phase in period to show the effects of the legislation on the school districts today. A review of the data found in Chart 1 reveals Greenville County School System in South Carolina to be the largest single district. As South Carolina uses only real property as a measure of wealth for school districts, Greenville County School District is presently one of the state's wealthiest school districts. However, the district makes one of the state's lowest efforts to finance their public schools on the local level, ranking 77 of the 91 districts. Further more, the local tax effort is ranked 77 in the 91 districts.

The Greenville County District is third in the state in per capita personal income but ranks 58 in total per pupil expenditures. Perhaps of even greater significance, the district decreased its total millage effort during the last 10 years by 17.85 mills for a ranking of 85 in the state. The largest school district in South Carolina, then, is presently making less local

effort than when the General Assembly began to provide increased resources for education in 1977. The district is receiving 65 percent of its resources from the state, and 35 percent is being generated locally.

Chart 1: The Largest School District in South Carolina in 1982 - Greenville County

	1988-89 Facts	Rank	1982-83 Facts	Rank
Number of Students	50.813	1	51.123	1
Per Capita Personal Income	$14,198	3	$10,004	2
Revenue Per Pupil - Local Sources	$1,349	26	$938.12	24
Revenue Per Pupil - State Sources	$1,825	79	$912.78	83
Revenue Per Pupil - Total	$3,414	58	$2,034.47	73
Increase Revenue Received	1978-79 to 1988-89 $2,127	59		
Assessed Valuation Per pupil in ADA	$14,393	11	$8,841	13
Wealth (Fiscal Capacity Per pupil)	$14,614	13	$10,273	9
Total Tax Levy in Mills	92.40 mills	85	79.70 mills	67
Changes in the Total Tax Levy in Mills	1978-79 - 110.251 1988-89 - 92.40 = loss -17.85	78	1973-74 - 110.25 1983-84 - 79.70 = loss -30.55	89
Local Tax Effort	.870	77	.942	56
Effort State/Local	65/35		NOT AVAILABLE	
Level of Appraisal	0.977376		NOT AVAILABLE	

Source: Ranking of the Counties and School Districts of South Carolina 1983-84 South Carolina Department of Education, Columbia, SC 1985. Ranking of the Counties and School Districts of South Carolina 1988-89 South Carolina Department of Education, Columbia, SC 1990. Journal South Carolina School Board Association, Columbia, SC, Jan. 1991, pp. 10-12.

Marion District #4, the smallest district in South Carolina with 548 pupils, is one of the states poorest: it ranks 87 in fiscal capacity per student. The district has some very positive aspects, however. It taxes itself at a very high rate - 159.00 mills, ranking it number 12 in the state. This allows the district to spend one of the states largest sum per pupil, A.D.A. $3.802 per student for a 12 ranking among the districts. In addition, the state aid formula provides 92 percent of the district's spending resources and only 8 percent is raised locally.

Chart 2: The Smallest School District in South Carolina in 1982 - Marion District #4

	1982-83 Facts	Rank	1988-89 Facts	Rank
Number of Students	540	92	548	91
Per Capita Personal Income	$6,872	34	$9,206	39
Revenue Per Pupil - Local Sources	$760.10	43	$864	58
Revenue Per Pupil - State Sources	$1,432.53	2	$2,483	2
Revenue Per Pupil - Total	$2,475.71	5	$3,803	12
Increase Revenue Received	1972-73 to 1982-83 $1,611	85	1978-79 to 1988-89 $2,514	13
Assessed Valuation Per pupil in ADA	$3,849	82	$3,880	90
Wealth (Fiscal Capacity Per pupil)	$3,451	87	$3,717	91
Total Tax Levy in Mills	119.00 mills	16	159.00 mills	12
Changes in the Total Tax Levy in Mills	1973-74 - 86.00 1983-84 - 119.00 = plus 33.00	12	1978-79 - 97.00 1988-89 - 159.00 = plus 62.00	7
Local Tax Effort	1.916	2	2.317	2
Effort State/Local	NOT AVAILABLE		92%/8%	
Level of Appraisal	NOT AVAILABLE		0.925228	

Source: Ranking of the Counties and School Districts of South Carolina 1983-84 South Carolina Department of Education, Columbia, SC 1985. Ranking of the Counties and School Districts of South Carolina 1988-89 South Carolina Department of Education, Columbia, SC 1990. Journal South Carolina School Board Association, Columbia, SC, Jan. 1991, pp. 10-12.

Presenting Anderson District #3 has shown a slight increase in the ranking of expenditures from 92 to 88th during the period of increased state emphasis finance. The district has the 34th ranking in assessed value per pupil on A.D.M. in 1988-89. The tax millage levied by the district is less by 19.80 mills than that ten years ago. It presently ranks 90th. In total tax effort the district ranks 87. Of the resources received from the state, 77 percent comes from the state and 23 percent from the local district.

Chart 3: The South Carolina School District That Spent the Least Amount on ADM Per student in 1982 - Anderson District #3

	1982-83 Facts	Rank	1988-89 Facts	Rank
Number of Students	2,473	61	2,356	62
Per Capita Personal Income	$8,228	14	$11,876	16
Revenue Per Pupil - Local Sources	$662.43	54	$815.20	67
Revenue Per Pupil - State Sources	$962.42	76	$2,041.06	55
Revenue Per Pupil - Total	$1,559.73	92	$3,108.89	88
Increase Revenue Received	1973-74 to 1983-84 $1,062.42	90	1978-79 to 1988-89 $2,056.05	70
Assessed Valuation Per pupil in ADA	$7.013	31	$9,215	34
Wealth (Fiscal Capacity Per pupil)	$7,258	32	$9,177	39
Total Tax Levy in Mills	56.00 mills	91	78.95 mills	90
Changes in the Total Tax Levy in Mills	1973-74 - 71.50 1983-84 - 56.00 = Loss 15.50	78	1978-79 - 98.75 1988-89 - 78.95 = Loss 19.80	81
Local Tax Effort	.765	82	.784	87
Effort State/Local	NOT AVAILABLE		77/23	
Level of Appraisal	NOT AVAILABLE		0.994502	

Source: Ranking of the Counties and School Districts of South Carolina 1983-84 South Carolina Department of Education, Columbia, SC 1985. Ranking of the Counties and School Districts of South Carolina 1988-89 South Carolina Department of Education, Columbia, SC 1990. Journal South Carolina School Board Association, Columbia, SC, Jan. 1991, pp. 10-12.

The district which ranked number one in spending in 1982, Spartanburg District #3, has maintained a great deal of its local effort but has shown some deterioration of effort, in some areas. Presently, the district is the fifth highest spending one in the state, but in no area does the district rank number one in effort of fiscal support for education today. The state provides 67 percent of the resources for the district; the district provides 33 percent.

Chart 4: The State of South Carolina District That Spent the Greatest Amount on ADM Per Student in 1982 - Spartanburg District #3

	1982-83 Facts	Rank	1988-89 Facts	Rank
Number of Students	3,416	51	3,132	53
Per Capita Personal Income	$9,132	7	$13,040	6
Revenue Per Pupil - Local Sources	$1,879.11	1	$2,219.51	5
Revenue Per Pupil - State Sources	$706	88	$1,884.89	76
Revenue Per Pupil - Total	$2,908	1	$4,456.21	5
Increase Revenue Received	1973-74 to 1983-84 $1,985	1	1978-79 to 1988-89 $2,583.22	11
Assessed Valuation Per pupil in ADA	$11,012	7	$13,910	14
Wealth (Fiscal Capacity Per pupil)	$11,518	6	$13,936	16
Total Tax Levy in Mills	129.62 mills	10	149 mills	16
Changes in the Total Tax Levy in Mills	1973-74 - 103.50 1983-84 - 129.62 = Plus 20.02	28	1978-79 - 157.10 1988-89 - 149.40 = Loss 7.90	73
Local Tax Effort	1.696	3	1.591	9
Effort State/Local	NOT AVAILABLE		67/33	
Level of Appraisal	NOT AVAILABLE		0.913158	

Source: Ranking of the Counties and School Districts of South Carolina 1983-84, South Carolina Department of Education, Columbia, SC 1985. Ranking of the Counties and School Districts of South Carolina 1988-89, South Carolina Department of Education, Columbia, SC 1990. Journal South Carolina School Board Association, Columbia, SC, Jan. 1991, pp. 10-12.

Conclusion

There is a need to reexamine the factors that affect the funding level of South Carolina's public elementary and secondary school districts. If state education monies were distributed to compensate fully for local tax variations, funds to South Carolina's wealthiest districts would have to be redistributed. This would result in a 31.8 percent decrease to the states wealthiest districts during the first year of the E.F.A. funding. In the same year, had the distributions to compensate fully for local tax variation been made the poorest districts would have received a 43.2 percent funding increase (Williams 1990). After 12 years of efforts by the State of South Carolina to provide an adequate financial system for its public schools, a reexamination of these efforts would lead to an equitable split requiring a 36.4 percent average cut to the richest district and a 42.6 percent increase to the poorest.

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